

 सत्यमेव जयते	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
	साधिकार प्रकाशित	Published by Authority
	वैशाख 15, बुधवार, शाके 1943-मई 5, 2021 <i>Vaisakha 15, Wednesday, Saka 1943- May 5, 2021</i>	

भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा

अधिसूचनाएं

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, May 04, 2021

S.O.535 .-In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely:-

1. **Short title and commencement.** -(1) These rules may be called the Rajasthan Goods and Services Tax (Third Amendment) Rules, 2021.

(2) These rules shall come into force with effect from the 1st day of May, 2021.

2. In the Rajasthan Goods and Services Tax Rules, 2017,-

(i) in sub-rule (4) of rule 36, after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

(ii) in sub-rule (2) of rule 59, the following proviso shall be inserted, namely:-

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.”.

[F.12(1)FD/Tax/2021-06]

By Order of the Governor,

Omkar Mal Rajotiya,

Joint Secretary to the Government.